

**City of Melvern**

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2020

**CERTIFICATE**

To the Clerk of Osage County, State of Kansas

We, the undersigned, officers of

**City of Melvern**

- certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2020; and  
(3) the Amount(s) of 2019 Ad Valorem Tax are within statutory limitations.

		2020 Adopted Budget		
		Budget Authority	Amount of	County
		for Expenditures	2019 Ad	Clerk's
			Valorem Tax	Use Only
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<b>Fund</b>	<b>K.S.A.</b>			
General	12-101a	7	276,660	58,095
Debt Service	10-113	8	74,273	69,633
Library	12-1220	8		
Special Highway		9	27,530	
Special Parks & Recreation		9	7,368	
Water		10	147,500	
Sewer		10	51,000	
Trash		11	37,600	
		11		
Non-Budgeted Funds-A		12		
<b>Totals</b>		xxxxx	621,931	127,728
				County Clerk's Use Only
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Neighborhood Revitalization Rebate		14		
				Nov 1, 2019 Total Assessed Valuation

**Tax Lid Limit (from Computation Tab)**  
**Does the City Need to Hold and Election?**

**160,868**  
**NO**

Assisted by:

Cindy Jensen, CPA

Address:

218 W Main

Council Grove, KS 66846

Email:

Attest: 2019

County Clerk

Governing Body

See Accompanying Summary of Significant Assumptions and Accounting Policies.  
No assurance is provided.

# **NOTICE OF BUDGET HEARING**

The governing body of

City of Melvern

will meet on September 3, 2019 at 7:00 PM at Melvern City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at City Hall and will be available at this hearing.

## **BUDGET SUMMARY**

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget for 2020		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate *
General	162,146	58.556	197,556	55.571	276,660	58,095	34.305
Debt Service	32,518	18.041	65,671	17.122	74,273	69,633	41.118
Library							
Special Highway	1,691		1,000		27,530		
Special Parks & Recreation	3,178				7,368		
Water	121,106		147,500		147,500		
Sewer	47,083		51,000		51,000		
Trash	36,361		35,900		37,600		
Non-Budgeted Funds-A	370,489						
Totals	774,572	76.597	498,627	72.693	621,931	127,728	75.423
Less: Transfers	0		21,636		44,000		
Net Expenditure	774,572		476,991		577,931		
Total Tax Levied	116,999		116,999		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,527,457		1,609,537		1,693,480		
Outstanding Indebtedness, January 1,	<u>2017</u>		<u>2018</u>		<u>2019</u>		
G.O. Bonds	190,000		545,000		500,000		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	190,000		545,000		500,000		

\*Tax rates are expressed in mills

**Nancy Miller**

City Official Title: City Clerk

See Accompanying Summary of Significant Assumptions and Accounting Policies.  
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City of Melvern

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## Computation to Determine Limit for 2020

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ 116,999
2. Library levy in 2019 budget	- \$
Other tax entity levy in 2019 budget	- \$
3. Net tax levy	\$ 116,999

## 2020 Budget Percentage Adjustments

4. New improvements, Remodeling and Renovations for 2019 :	+	0
5. Increase in personal property for 2019 :		
5a. Personal property 2019	+	21,843
5b. Personal property 2018	-	22,404
5c. Increase in personal property (5a minus 5b)	+	0
		(Use Only if > 0)
6. Valuation of annexed territory for 2019 :		
6a. Real estate	+	0
6b. State assessed	+	0
6c. New improvements	+	0
6d. Total adjustment (sum of 6a, 6b, and 6c)	+	0
7. Valuation of property that has changed in use during 2019 :	+	556
8. Expiration of property tax abatements	+	0
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)		556
11. Total estimated valuation July 1, 2019		1,693,480
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))		0.0003
13. Percentage adjustment increase (12 times 3)	+	\$ 38
14. Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)		1.50%
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$	1,755
16. Total Percentage Adjustments	\$	1,793

See Accompanying Summary of Significant Assumptions and Accounting Policies.

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**2020 Revenue Adjustments**

17. Property tax revenues for debt service in 2020 budget:		+	<u>69,633</u>	
Property tax revenues for debt service in 2019 budget:		-	<u>27,557</u>	
Increase property tax revenues spent on debt service			<u>42,076</u>	
18. Property tax revenues spent for public building commission and lease payments in the 2020 budget:		+	<u>          </u>	
(Obligations must have been incurred prior to July 1, 2016)				
(Do not include amounts already reported in debt service levy)				
Property tax revenues spent for public building commission and lease payments in the 2018 budget:		-	<u>          </u>	
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>	
19. Property tax revenues spent on special assessments in the 2020 budget:		+	<u>          </u>	
(Do not include amounts already reported in debt service levy)				
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2020 bud:		+	<u>          </u>	
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015)				
and loss of funding from Federal sources after January 1, 2017 in the 2020 budget:		+	<u>          </u>	
22. Property tax revenues spent on expenses realted to disaster or Federal Emergency in the 2020 budget:		+	<u>          </u>	
23. Law enforcement expenses - 2020 budget:		+	<u>          </u>	
Law enforcement expenses - 2019 budget:		-	<u>          </u>	
CPI adjustment	1.50%		<u>0</u>	
Increased law enforcement expenses in 2020 budget:				
(Do not include building construction or remodeling costs)		+	<u>0</u>	
24. Fire protection expenses - 2020 budget:		+	<u>          </u>	
Fire protection expenses - 2019 budget:		-	<u>          </u>	
CPI adjustment	1.50%		<u>0</u>	
Increased fire protection expense in 2020 budget:				
(Do not include building construction or remodeling costs)		+	<u>0</u>	
25. Emergency medical expenses - 2020 budget:		+	<u>          </u>	
Emergency medical expenses - 2019 budget:		-	<u>          </u>	
CPI adjustment	1.50%		<u>0</u>	
Increased emergency medical expenses in 2020 budget:				
(Do not include building construction or remodeling costs)		+	<u>0</u>	
26. Total Revenue Adjustments			<u>42,076</u>	

**Levies on Behalf of Another Political or Governmental Subdivision**

27. Library levy - 2020 budget:	+	<u>          </u>
Other tax entity levy - 2020 budget:	+	<u>          </u>
Other tax entity levy - 2020 budget:	+	<u>          </u>
 28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	<u>          0</u>
 29 Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+	<u>          </u>
 30. Total Computed Tax Levy		<u>      160,868</u>

### Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2019	Ad Valorem Levy Tax Year 2018	Allocation for Year 2020				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	89,442	15,350	574	0	0	137
Debt Service	27,557	4,729	177	0	0	42
Library						
TOTAL	116,999	20,079	751	0	0	179

County Treas Motor Vehicle Estimate	<u>20,079</u>			
County Treas Recreational Vehicle Estimate		<u>751</u>		
County Treas 16/20M Vehicle Estimate			<u>0</u>	
County Treas Commercial Vehicle Tax Estimate				<u>0</u>
County Treas Watercraft Tax Estimate				<u>179</u>

Motor Vehicle Factor	<u>0.17162</u>		
Recreational Vehicle Factor	<u>0.00642</u>		
16/20M Vehicle Factor	<u>0.00000</u>		
Commercial Vehicle Factor	<u>0.00000</u>		
Watercraft Factor			0.00153





See Accompanying Summary of Significant Assumptions and Accounting Policies.  
No assurance is provided.  
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	Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1 2019	Payments Due 2019	Payments Due 2020
	None							
Totals						0	0	0

**See Accompanying Summary of Significant Assumptions and Accounting Policies.**  
No assurance is provided.

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City of Melvern

**FUND PAGE - GENERAL**

Adopted Budget General	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
<b>Resources Available:</b>	287,968	324,118	228,565
<b>Expenditures:</b>			
General Administration			
Personal Services	65,621	61,000	68,000
Contractual	23,424	25,000	25,000
Commodities	5,456	6,000	6,000
Capital outlay		500	500
Police			
Personal Services	15,031	30,000	30,000
Contractual	2,904	2,000	2,000
Commodities	461	2,000	2,000
Capital outlay	0	0	0
Streets			
Personal Services	2,025	3,200	5,000
Contractual	3,717	2,000	5,000
Commodities	231	15,620	58,960
Capital outlay	0	0	0
Parks			
Personal Services	3,495	5,200	5,200
Contractual	2,324	1,500	2,500
Commodities	214	1,400	1,000
Capital outlay	0		
Court	2,310	5,500	5,500
Street lights	18,974	19,000	20,000
Transfer to CIP		17,636	20,000
Transfer to Equipment Reserve			20,000
Debt service	15,959		
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>162,146</b>	<b>197,556</b>	<b>276,660</b>
Unencumbered Cash Balance Dec 31	125,822	126,562	xxxxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	209,850	197,556	276,660
		Non-Appropriated Balance	10,000
		Total Expenditure/Non-Appr Balance	286,660
		Tax Required	58,095
		Delinquent Comp Rate:	0.0%
		Amount of 2019 Ad Valorem Tax	58,095

See Accompanying Summary of Significant As  
No assurance is provided.

City of Melvern

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	21,649	32,638	1
Receipts:			
Ad Valorem Tax	24,628	27,557	xxxxxxxxxxxxxxxx
Delinquent Tax	2,346	1,000	
Motor Vehicle Tax	5,696	4,615	4,729
Recreational Vehicle Tax	184	100	177
16/20M Vehicle Tax		147	0
Commercial Vehicle Tax			0
Watercraft Tax			42
Project	10,847		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-194	-385	-309
Miscellaneous			
Does miscellaneous exceed 10% Total R			
Total Receipts	43,507	33,834	4,639
Resources Available:	65,156	65,672	4,640
Expenditures:			
Principal & interest	32,518	65,671	64,273
Cash Basis Reserve (2020 column)			10,000
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Expenditures	32,518	65,671	74,273
Unencumbered Cash Balance Dec 31	32,638	1	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	42,630	70,818	74,273
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			74,273
Tax Required			69,633
Delinquent Comp Rate:	0.0%		0
Amount of 2019 Ad Valorem Tax			69,633

Adopted Budget Library	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total R			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate:	0.0%		0
Amount of 2019 Ad Valorem Tax			0

See Accompanying Summary of Significant Assumptions and Accounting Policies.  
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City of Melvern

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**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Special Highway	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	0	8,420	17,470
Receipts:			
State of Kansas Gas Tax	9,961	10,050	10,060
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous	150		
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>10,111</b>	<b>10,050</b>	<b>10,060</b>
<b>Resources Available:</b>	<b>10,111</b>	<b>18,470</b>	<b>27,530</b>
Expenditures:			
Street repair and maintenance	1,691	1,000	27,530
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>1,691</b>	<b>1,000</b>	<b>27,530</b>
Unencumbered Cash Balance Dec 31	8,420	17,470	0
2018/2019/2020 Budget Authority Amount	16,756	14,455	27,530

**Adopted Budget**

Adopted Budget Special Parks & Recreation	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	10,546	7,368	7,368
Receipts:			
State of Kansas liquor tax			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>10,546</b>	<b>7,368</b>	<b>7,368</b>
Expenditures:			
Parks & recreation	3,178	0	7,368
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>3,178</b>	<b>0</b>	<b>7,368</b>
Unencumbered Cash Balance Dec 31	7,368	7,368	0
2018/2019/2020 Budget Authority Amount	14,131	13,846	7,368

See Accompanying Summary of Significant Assumptions and Accounting Policies.

No assurance is provided.

City of Melvern

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**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Water	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	66,607	62,309	34,809
Receipts:			
Customer receipts	114,784	120,000	120,000
Interest on Idle Funds			
Miscellaneous	2,024		
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>116,808</b>	<b>120,000</b>	<b>120,000</b>
<b>Resources Available:</b>	<b>183,415</b>	<b>182,309</b>	<b>154,809</b>
Expenditures:			
Personal services	40,891	45,000	45,000
Contractual	21,101	24,000	24,000
Commodities	12,257	12,500	12,500
Water purchases	46,857	50,000	50,000
Capital outlay	0	16,000	16,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>121,106</b>	<b>147,500</b>	<b>147,500</b>
Unencumbered Cash Balance Dec 31	62,309	34,809	7,309
2018/2019/2020 Budget Authority Amount	147,500	147,500	147,500

**Adopted Budget**

Sewer	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	52,491	47,913	33,913
Receipts:			
Customer receipts	36,436	37,000	37,000
Reimbursed exp	6,069		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>42,505</b>	<b>37,000</b>	<b>37,000</b>
<b>Resources Available:</b>	<b>94,996</b>	<b>84,913</b>	<b>70,913</b>
Expenditures:			
Personal service	8,411	12,000	12,000
Contractual	27,603	8,000	8,000
Commodities	1,069	7,000	7,000
Capital outlay	0	10,000	10,000
Transfer to sewer reserve	0	4,000	4,000
Debt service	10,000	10,000	10,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>47,083</b>	<b>51,000</b>	<b>51,000</b>
Unencumbered Cash Balance Dec 31	47,913	33,913	19,913
2018/2019/2020 Budget Authority Amount	51,375	51,000	51,000

See Accompanying Summary of Significant Assumptions and Accounti  
No assurance is provided.

City of Melvern

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**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Trash	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	6,828	3,027	2,127
Receipts:			
Customer receipts	32,560	35,000	35,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>32,560</b>	<b>35,000</b>	<b>35,500</b>
<b>Resources Available:</b>	<b>39,388</b>	<b>38,027</b>	<b>37,627</b>
Expenditures:			
Personal service		1,000	1,000
Contractual	36,361	34,500	36,200
Commodities		400	400
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>36,361</b>	<b>35,900</b>	<b>37,600</b>
Unencumbered Cash Balance Dec 31	3,027	2,127	27
2018/2019/2020 Budget Authority Amount	35,900	35,900	37,600

See Tab A

**Adopted Budget**

0	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount	0	0	0

See Accompanying Summary of Significant Assumptions and Accounti  
No assurance is provided.





**NON-BUDGETED FUNDS (A)**  
*(Only the actual budget year for 2018 is to be shown)*

2020

### 1-Budgeted Funds-A

[illegible]

**\*\*\*Note:** These two block figures should agree.

Accompanying Summary of Significant Assumptions and Accounting Policies.  
insurance is provided.